

	MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES CHILD AND ADULT CARE FOOD PROGRAM EMERGENCY/HOMELESS SHELTERS POLICY & PROCEDURE MANUAL	ISSUED 6/1/02	REVISED 1/17	CHAPTER 5	SECTION 5.4
CHAPTER Chapter 5. Requirements of Management		SUBJECT Audits			

Non-federal entities (state/local governmental entities, non-profit organizations, and for-profit organizations) that expend \$750,000 or more in federal awards during their fiscal year must have an audit conducted for that year. These audits must comply with the requirements found in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Certain organizations are permitted to obtain biennial audits rather than annual audits. In these cases, audits conducted must include both years. Reference 2 CFR 200.504 for additional information regarding biennial audits.

If an organization expends federal awards under only one federal program (such as CACFP) it may obtain a Program-Specific audit. Auditors must conduct Program-Specific audits in accordance with generally accepted government auditing standards (GAGAS) and the program-specific audit guide. Reference 2 CFR 200 for additional information.

MDHSS may contract with auditors to conduct limited scope audits of for-profit or non-profit institutions at any time regardless of the amount of CACFP reimbursement received.

MDHSS may contract with auditors to conduct fiscal reviews of for-profit and non-profit institutions as part of the regularly scheduled monitoring review. These fiscal reviews will cover the financial aspects of the CACFP, and augment the monitoring reviews conducted by CFNA.

Specific questions regarding CACFP audits, limited scope audits, and fiscal reviews may be directed to the MDHSS' Division of Administration - Senior Auditor at:

Missouri Department of Health and Senior Services
Senior Auditor
Division of Administration
P.O. Box 570
Jefferson City, MO 65102